

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 SUBCOMMITTEE RECOMMENDATION
4 FOR ENGROSSED

5 SENATE BILL NO. 318

By: Mazzei, Gumm, Aldridge,
Jolley and Sparks of the
Senate

6 and

7 Hickman of the House

8
9
10 SUBCOMMITTEE RECOMMENDATION

11 (revenue and taxation - modifying sales tax - sales
12 tax relief - codification - effective date -
13 emergency)

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17 SECTION 1. AMENDATORY 68 O.S. 2001, Section 1354, as
18 last amended by Section 5, Chapter 155, O.S.L. 2007 (68 O.S. Supp.
19 2008, Section 1354), is amended to read as follows:

20 Section 1354. A. There is hereby levied upon all sales, not
21 otherwise exempted in the Oklahoma Sales Tax Code and except as
22 otherwise provided in Section 2 of this act, an excise tax of four
23 and one-half percent (4.5%) of the gross receipts or gross proceeds
24 of each sale of the following:

1 1. Tangible personal property, except newspapers and
2 periodicals;

3 2. Natural or artificial gas, electricity, ice, steam, or any
4 other utility or public service, except water, sewage and refuse.
5 Provided, the rate of four and one-half percent (4.5%) shall not
6 apply to sales subject to the provisions of paragraph 6 of Section
7 1357 of this title;

8 3. Transportation for hire to persons by common carriers,
9 including railroads both steam and electric, motor transportation
10 companies, pullman car companies, airlines, and other means of
11 transportation for hire, excluding:

12 a. transportation services provided by a tourism service
13 broker which are incidental to the rendition of
14 tourism brokerage services by such broker to a
15 customer regardless of whether or not such
16 transportation services are actually owned and
17 operated by the tourism service broker. For purposes
18 of this subsection, "tourism service broker" means any
19 person, firm, association or corporation or any
20 employee of such person, firm, association or
21 corporation which, for a fee, commission or other
22 valuable consideration, arranges or offers to arrange
23 trips, tours or other vacation or recreational travel
24 plans for a customer, and

1 b. transportation services provided by a funeral
2 establishment to family members and other persons for
3 purposes of conducting a funeral in this state;

4 4. Intrastate, interstate and international telecommunications
5 services sourced to this state in accordance with Section 1354.30 of
6 this title and ancillary services. Provided:

7 a. the term "telecommunications services" shall mean the
8 electronic transmission, conveyance, or routing of
9 voice, data, audio, video, or any other information or
10 signals to a point, or between or among points. The
11 term "telecommunications services" includes such
12 transmission, conveyance, or routing in which computer
13 processing applications are used to act on the form,
14 code or protocol of the content for purposes of
15 transmission, conveyance or routing without regard to
16 whether such service is referred to as voice-over
17 Internet protocol services or is classified by the
18 Federal Communications Commission as enhanced or value
19 added. "Telecommunications services" do not include:

20 (1) data processing and information services that
21 allow data to be generated, acquired, stored,
22 processed, or retrieved and delivered by an
23 electronic transmission to a purchaser where such
24

purchaser's primary purpose for the underlying transaction is the processed data or information,

- (2) installation or maintenance of wiring or equipment on a customer's premises,
- (3) tangible personal property,
- (4) advertising, including but not limited to directory advertising,
- (5) billing and collection services provided to third parties,
- (6) Internet access services,
- (7) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;
- (8) ancillary services, or
- (9) digital products delivered electronically, including but not limited to, software, music, video, reading materials or ring tones,

1 b. the term "interstate" means a "telecommunications
2 service" that originates in one United States state,
3 or a United States territory or possession, and
4 terminates in a different United States state or a
5 United States territory or possession,

6 c. the term "intrastate" means a telecommunications
7 service that originates in one United States state or
8 a United States territory or possession, and
9 terminates in the same United States state or a United
10 States territory or possession,

11 d. the term "ancillary services" means services that are
12 associated with or incidental to the provision of
13 telecommunications services, including but not limited
14 to "detailed telecommunications billing", "directory
15 assistance", "vertical service", and "voice mail
16 services".

17 e. in the case of a bundled transaction that includes
18 telecommunication service, ancillary service, internet
19 access or audio or video programming service:

20 (1) if the price is attributable to products that are
21 taxable and products that are nontaxable, the
22 portion of the price attributable to the
23 nontaxable products may be subject to tax unless
24 the provider can identify by reasonable and

1 verifiable standards such portion for its books
2 and records kept in the regular course of
3 business for other purposes, including, but not
4 limited to, nontax purposes, and

5 (2) the provisions of this paragraph shall apply
6 unless otherwise provided by federal law,

7 f. a sale of prepaid calling service or prepaid wireless
8 calling service shall be taxable at the time of sale
9 to the customer;

10 5. Telecommunications nonrecurring charges, which means an
11 amount billed for the installation, connection, change or initiation
12 of telecommunications services received by a customer;

13 6. Printing or printed matter of all types, kinds, or character
14 and, except for services of printing, copying or photocopying
15 performed by a privately owned scientific and educational library
16 sustained by monthly or annual dues paid by members sharing the use
17 of such services with students interested in the study of geology,
18 petroleum engineering or related subjects, any service of printing
19 or overprinting, including the copying of information by mimeograph,
20 multigraph, or by otherwise duplicating written or printed matter in
21 any manner, or the production of microfiche containing information
22 from magnetic tapes or other media furnished by customers;

23 7. Service of furnishing rooms by hotel, apartment hotel,
24 public rooming house, motel, public lodging house, or tourist camp;

1 8. Service of furnishing storage or parking privileges by auto
2 hotels or parking lots;

3 9. Computer hardware, software, coding sheets, cards, magnetic
4 tapes or other media on which prewritten programs have been coded,
5 punched, or otherwise recorded, including the gross receipts from
6 the licensing of software programs;

7 10. Foods, confections, and all drinks sold or dispensed by
8 hotels, restaurants, or other dispensers, and sold for immediate
9 consumption upon the premises or delivered or carried away from the
10 premises for consumption elsewhere;

11 11. Advertising of all kinds, types, and characters, including
12 any and all devices used for advertising purposes except those
13 specifically exempt pursuant to the provisions of Section 1357 of
14 this title;

15 12. Dues or fees to clubs including free or complimentary dues
16 or fees which have a value equivalent to the charge that would have
17 otherwise been made, including any fees paid for the use of
18 facilities or services rendered at a health spa or club or any
19 similar facility or business;

20 13. Tickets for admission to or voluntary contributions made to
21 places of amusement, sports, entertainment, exhibition, display, or
22 other recreational events or activities, including free or
23 complimentary admissions which have a value equivalent to the charge
24 that would have otherwise been made;

1 14. Charges made for the privilege of entering or engaging in
2 any kind of activity, such as tennis, racquetball, or handball, when
3 spectators are charged no admission fee;

4 15. Charges made for the privilege of using items for
5 amusement, sports, entertainment, or recreational activity, such as
6 trampolines or golf carts;

7 16. The rental of equipment for amusement, sports,
8 entertainment, or other recreational activities, such as bowling
9 shoes, skates, golf carts, or other sports or athletic equipment;

10 17. The gross receipts from sales from any vending machine
11 without any deduction for rental to locate the vending machine on
12 the premises of a person who is not the owner or any other
13 deductions therefrom;

14 18. The gross receipts or gross proceeds from the rental or
15 lease of tangible personal property, including rental or lease of
16 personal property when the rental or lease agreement requires the
17 vendor to launder, clean, repair, or otherwise service the rented or
18 leased property on a regular basis, without any deduction for the
19 cost of the service rendered. If the rental or lease charge is
20 based on the retail value of the property at the time of making the
21 rental or lease agreement and the expected life of the property, and
22 the rental or lease charge is separately stated from the service
23 cost in the statement, bill, or invoice delivered to the consumer,
24

1 the cost of services rendered shall be deducted from the gross
2 receipts or gross proceeds;

3 19. Flowers, plants, shrubs, trees, and other floral items,
4 whether or not produced by the vendor, sold by persons engaged in
5 florist or nursery business in this state, including all orders
6 taken by an Oklahoma business for delivery in another state. All
7 orders taken outside this state for delivery within this state shall
8 not be subject to the taxes levied in this section;

9 20. Tangible personal property sold to persons, peddlers,
10 solicitors, or other salesmen, for resale when there is likelihood
11 that this state will lose tax revenue due to the difficulty of
12 enforcing the provisions of the Oklahoma Sales Tax Code because of:

- 13 a. the operation of the business,
- 14 b. the nature of the business,
- 15 c. the turnover of independent contractors,
- 16 d. the lack of place of business in which to display a
17 permit or keep records,
- 18 e. lack of adequate records,
- 19 f. the fact that the persons are minors or transients,
- 20 g. the fact that the persons are engaged in service
21 businesses, or
- 22 h. any other reasonable reason;

23 21. Any taxable services and tangible personal property
24 including materials, supplies, and equipment sold to contractors for

1 the purpose of developing and improving real estate even though said
2 real estate is intended for resale as real property, hereby declared
3 to be sales to consumers or users, however, taxable materials,
4 supplies and equipment sold to contractors as provided by this
5 subsection which are purchased as a result of and subsequent to the
6 date of a contract entered into either prior to the effective date
7 of any law increasing the rate of sales tax imposed by this article,
8 or entered into prior to the effective date of an ordinance or other
9 measure increasing the sales tax levy of a political subdivision
10 shall be subject to the rate of sales tax applicable, as of the date
11 such contract was entered into, to sales of such materials, supplies
12 and equipment if such purchases are required in order to complete
13 the contract. Such rate shall be applicable to purchases made
14 pursuant to the contract or any change order under the contract
15 until the contract or any change order has been completed, accepted
16 and the contractor has been discharged from any further obligation
17 under the contract or change order or until two (2) years from the
18 date on which the contract was entered into whichever occurs first.
19 The increased sales tax rate shall be applicable to all such
20 purchases at the time of sale and the contractor shall file a claim
21 for refund before the expiration of three (3) years after the date
22 of contract completion or five (5) years after the contract was
23 entered into, whichever occurs earlier. However, the Oklahoma Tax
24 Commission shall prescribe rules and regulations and shall provide

1 procedures for the refund to a contractor of sales taxes collected
2 on purchases eligible for the lower sales tax rate authorized by
3 this subsection; and

4 22. Any taxable services and tangible personal property sold to
5 persons who are primarily engaged in selling their services, such as
6 repairmen, hereby declared to be sales to consumers or users.

7 B. All solicitations or advertisements in print or electronic
8 media by Group Three vendors, for the sale of tangible property to
9 be delivered within this state, shall contain a notice that the sale
10 is subject to Oklahoma sales tax, unless the sale is exempt from
11 such taxation.

12 SECTION 2. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 1357.11 of Title 68, unless
14 there is created a duplication in numbering, reads as follows:

15 A. In lieu of the tax imposed by Section 1354 of Title 68 of
16 the Oklahoma Statutes, the sale of all eligible food and beverages
17 as defined in the Streamlined Sales and Use Tax Agreement shall be
18 subject to an excise tax as follows:

19 1. For the fiscal year beginning on July 1, 2009, a tax at the
20 rate of three and six-tenths percent (3.6%);

21 2. For the fiscal year beginning on July 1, 2010, a tax at the
22 rate of two and seven-tenths percent (2.7%);

23 3. For the fiscal year beginning on July 1, 2011, a tax at the
24 rate of one and eight-tenths percent (1.8%);

1 4. For the fiscal year beginning on July 1, 2012, a tax at the
2 rate of nine-tenths percent (.9%); and

3 5. For the fiscal year beginning on July 1, 2013, and all
4 subsequent fiscal years, no tax shall be levied.

5 B. Any changes to the state tax rate on the sale of all
6 eligible food and beverages, as provided by subsection A of this
7 section, shall not apply to any county or municipal sales tax
8 imposed pursuant to law.

9 C. The Oklahoma Tax Commission shall promulgate any necessary
10 rules to implement the provisions of this act, including a rule
11 defining eligible food and beverages in accordance with the
12 Streamlined Sales and Use Tax Agreement.

13 SECTION 3. AMENDATORY 68 O.S. 2001, Section 1370, as
14 last amended by Section 4, Chapter 136, O.S.L. 2007 (68 O.S. Supp.
15 2008, Section 1370), is amended to read as follows:

16 Section 1370. A. Any county of this state may levy a sales tax
17 of not to exceed two percent (2%) upon the gross proceeds or gross
18 receipts derived from all sales or services in the county upon which
19 a consumer's sales tax is levied by this state. Before a sales tax
20 may be levied by the county, the imposition of the tax shall first
21 be approved by a majority of the registered voters of the county
22 voting thereon at a special election called by the board of county
23 commissioners or by initiative petition signed by not less than five
24 percent (5%) of the registered voters of the county who were

1 registered at the time of the last general election. However, if a
2 majority of the registered voters of a county voting fail to approve
3 such a tax, the board of county commissioners shall not call another
4 special election for such purpose for six (6) months. Any sales tax
5 approved by the registered voters of a county shall be applicable
6 only when the point of sale is within the territorial limits of such
7 county. Any sales tax levied or any change in the rate of a sales
8 tax levied pursuant to the provisions of this section shall become
9 effective on the first day of the calendar quarter following
10 approval by the voters of the county unless another effective date,
11 which shall also be on the first day of a calendar quarter, is
12 specified in the ordinance or resolution levying the sales tax or
13 changing the rate of sales tax.

14 B. The Oklahoma Tax Commission shall give notice to all vendors
15 of a rate change at least sixty (60) days prior to the effective
16 date of the rate change. Provided, for purchases from printed
17 catalogs wherein the purchaser computed the tax based upon local tax
18 rates published in the catalog, the rate change shall not be
19 effective until the first day of a calendar quarter after a minimum
20 of one hundred twenty (120) days' notice to vendors. Failure to
21 give notice as required by this section shall delay the effective
22 date of the rate change to the first day of the next calendar
23 quarter.

24

1 C. Initiative petitions calling for a special election
2 concerning county sales tax proposals shall be in accordance with
3 Sections 2, 3, 3.1, 6, 18 and 24 of Title 34 of the Oklahoma
4 Statutes. Petitions shall be submitted to the office of county
5 clerk for approval as to form prior to circulation. Following
6 approval, the petitioner shall have ninety (90) days to secure the
7 required signatures. After securing the requisite number of
8 signatures, the petitioner shall submit the petition and signatures
9 to the county clerk. Following the verification of signatures, the
10 county clerk shall present the petition to the board of county
11 commissioners. The special election shall be held within sixty (60)
12 days of receiving the petition. The ballot title presented to the
13 voters at the special election shall be identical to the ballot as
14 presented in the initiative petition.

15 D. Subject to the provisions of Section ~~3~~ 1357.10 of this ~~act~~
16 title and except as provided in Section 2 of this act, all items
17 that are exempt from the state sales tax shall be exempt from any
18 sales tax levied by a county.

19 E. Any sales tax which may be levied by a county shall be
20 designated for a particular purpose. Such purposes may include, but
21 are not limited to, projects owned by the state, any agency or
22 instrumentality thereof, the county and/or any political subdivision
23 located in whole or in part within such county, regional
24 development, economic development, common education, general

1 operations, capital improvements, county roads, weather modification
2 or any other purpose deemed, by a majority vote of the county
3 commissioners or as stated by initiative petition, to be necessary
4 to promote safety, security and the general well-being of the
5 people. The county shall identify the purpose of the sales tax when
6 it is presented to the voters pursuant to the provisions of
7 subsection A of this section. Except as otherwise provided in this
8 section, the proceeds of any sales tax levied by a county shall be
9 deposited in the general revenue or sales tax revolving fund of the
10 county and shall be used only for the purpose for which such sales
11 tax was designated. If the proceeds of any sales tax levied by a
12 county pursuant to this section are pledged for the purpose of
13 retiring indebtedness incurred for the specific purpose for which
14 the sales tax is imposed, the sales tax shall not be repealed until
15 such time as the indebtedness is retired. However, in no event
16 shall the life of the tax be extended beyond the duration approved
17 by the voters of the county.

18 F. 1. Notwithstanding any other provisions of law, any county
19 that has approved a sales tax for the construction, support or
20 operation of a county hospital may continue to collect such tax if
21 such hospital is subsequently sold. Such collection shall only
22 continue if the county remains indebted for the past construction,
23 support or operation of such hospital. The collection may continue
24

1 only until the debt is repaid or for the stated term of the sales
2 tax, whichever period is shorter.

3 2. If the construction, support or operation of a hospital is
4 funded through the levy of a county sales tax pursuant to this
5 section and such hospital is subsequently sold, the county levying
6 the tax may dissolve the governing board of such hospital following
7 the sale. Upon the sale of the hospital and dissolution of any
8 governing board, the county is relieved of any future liability for
9 the operation of such hospital.

10 G. Proceeds from any sales tax levied that is designated to be
11 used solely by the sheriff for the operation of the office of
12 sheriff shall be placed in the special revenue account of the
13 sheriff.

14 H. The life of the tax could be limited or unlimited in
15 duration. The county shall identify the duration of the tax when it
16 is presented to the voters pursuant to the provisions of subsections
17 A and C of this section.

18 I. There are hereby created one or more county sales tax
19 revolving funds in each county which levies a sales tax under this
20 section if any or all of the proceeds of such tax are not to be
21 deposited in the general revenue fund of the county or comply with
22 the provisions of subsection G of this section. Each such revolving
23 fund shall be designated for a particular purpose and shall consist
24 of all monies generated by such sales tax which are designated for

1 such purpose. Monies in such funds shall only be expended for the
2 purposes specifically designated as required by this section. A
3 county sales tax revolving fund shall be a continuing fund not
4 subject to fiscal year limitations.

5 SECTION 4. AMENDATORY 68 O.S. 2001, Section 1370.1, is
6 amended to read as follows:

7 Section 1370.1 Notwithstanding the provisions of Section 1370
8 of this title, any county of this state with a population of more
9 than three hundred thousand (300,000) according to the latest
10 Federal Decennial Census may levy a sales tax of not to exceed one-
11 half of one percent (1/2 of 1%) upon the gross proceeds or gross
12 receipts derived from all sales or services in the county upon which
13 a consumer's sales tax is levied by the state, except as provided in
14 Section 2 of this act, subject to the following conditions:

15 1. The proceeds of such sales tax shall be used solely for the
16 purpose of constructing and equipping county jail facilities or
17 capital improvements for jail facilities only;

18 2. Before a sales tax may be levied by the county, the
19 imposition of the tax shall first be approved by a majority of the
20 registered voters of the county voting thereon at a special election
21 called by resolution of the board of county commissioners;

22 3. Such sales tax can only be imposed for a period not to
23 exceed three (3) years; and
24

1 4. Any special election called pursuant to this section must be
2 held no later than January 1, 1992.

3 SECTION 5. AMENDATORY 68 O.S. 2001, Section 1370.2, is
4 amended to read as follows:

5 Section 1370.2 Notwithstanding the provisions of Section 1370
6 of this title, any county of this state with a population of more
7 than three hundred thousand (300,000) according to the latest
8 Federal Decennial Census may levy a sales tax of not to exceed one
9 percent (1%) upon the gross proceeds or gross receipts derived from
10 all sales or services in the county upon which a consumer's sales
11 tax is levied by the state, except as provided in ~~subsection (F)~~
12 paragraph 8 of Section 1357 of this title and Section 2 of this act,
13 subject to the following conditions:

14 1. The proceeds of such sales tax and the interest thereon
15 shall be used solely for the purpose of development of qualified
16 aircraft maintenance or manufacturing facilities and any necessary
17 infrastructure changes or airport improvements directly related to
18 such facilities located within the county to be owned by the county,
19 any municipality within the county or a public trust in which the
20 county or municipality is a beneficiary. However, such municipality
21 or public trust shall hold such title for the use and benefit of the
22 residents of the entire county in which the tax is levied and
23 collected. The acceptance by the municipality or public trust of
24 any title or tax proceeds shall be deemed an acceptance of this

1 requirement. The board of county commissioners of any county that
2 has approved the imposition of a sales tax pursuant to this section
3 may not commence the collection of any such sales tax until a
4 qualified aircraft maintenance or manufacturing facility has signed
5 an agreement to locate such facility within the county. As used in
6 this paragraph, "qualified aircraft maintenance or manufacturing
7 facility" means a new or expanding facility primarily engaged in
8 aircraft repair, building or rebuilding, whether or not on a factory
9 basis, whose total cost of construction exceeds the sum of One
10 Hundred Fifty Million Dollars (\$150,000,000.00) and which employs at
11 least one thousand (1,000) new full-time-equivalent employees, as
12 certified by the Employment Security Commission upon completion of
13 the facility;

14 2. Before a sales tax may be levied by the county, the
15 imposition of the tax shall first be approved by a majority of the
16 registered voters of the county voting thereon at a special election
17 called by resolution of the board of county commissioners;

18 3. The monies collected pursuant to the provisions of this
19 section shall only be expended by the board of county commissioners
20 to finance an amount not to exceed twenty-five percent (25%) of the
21 total cost of construction of the qualified aircraft maintenance or
22 manufacturing facility and any necessary infrastructure changes or
23 airport improvements directly related to such facility; and
24

1 4. Such sales tax can only be imposed for a period not to
2 exceed three (3) years.

3 SECTION 6. AMENDATORY 68 O.S. 2001, Section 1370.2A, is
4 amended to read as follows:

5 Section 1370.2A Notwithstanding the provisions of Section 1370
6 of this title, any county of this state with a population of more
7 than three hundred thousand (300,000) according to the latest
8 Federal Decennial Census may levy a sales tax of not to exceed one
9 percent (1%) upon the gross proceeds or gross receipts derived from
10 all sales or services in the county upon which a consumer's sales
11 tax is levied by the state, except as provided in paragraph 8 of
12 Section 1357 of this title and Section 2 of this act, subject to the
13 following conditions:

14 1. The proceeds of such sales tax and the interest thereon
15 shall be used solely for the purpose of acquisition and development
16 of qualified manufacturing facilities, related machinery and
17 equipment and any necessary infrastructure changes or improvements
18 related to such facilities located within the county to be owned by
19 the county, any municipality within the county or a public trust in
20 which the county or municipality is a beneficiary. However, such
21 municipality or public trust shall hold such title for the use and
22 benefit of the residents of the entire county in which the tax is
23 levied and collected. The acceptance by the municipality or public
24 trust of any title or tax proceeds shall be deemed an acceptance of

1 this requirement. The board of county commissioners of any county
2 that has approved the imposition of a sales tax pursuant to this
3 section may not commence the collection of any such sales tax until
4 a qualified manufacturing facility has signed an agreement to locate
5 such facility within the county. As used in this paragraph,
6 "qualified manufacturing facility" means a new or expanding facility
7 primarily engaged in manufacturing, production and/or assembly of
8 consumer or other products, whether or not on a factory basis, whose
9 total cost of acquisition and construction exceeds the sum of
10 Fifteen Million Dollars (\$15,000,000.00) and which will employ at
11 least one thousand (1,000) new full-time-equivalent employees, as
12 certified by the Employment Security Commission within three (3)
13 years after the completion of the facility;

14 2. Before a sales tax may be levied by the county, the
15 imposition of the tax shall first be approved by a majority of the
16 registered voters of the county voting thereon at a special election
17 called by resolution of the board of county commissioners in the
18 manner provided by law for county elections;

19 3. The monies collected pursuant to the provisions of this
20 section shall only be expended by the board of county commissioners
21 to finance an amount not to exceed twenty-five percent (25%) of the
22 total cost related to the acquisition and construction of the
23 qualified manufacturing facility, related machinery and equipment
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1 and any necessary infrastructure changes or improvements directly
2 related to such facility; and

3 4. Such sales tax can only be imposed for a period not to
4 exceed three (3) years.

5 SECTION 7. AMENDATORY 68 O.S. 2001, Section 1370.4, is
6 amended to read as follows:

7 Section 1370.4 Notwithstanding the provisions of Section 1370
8 of ~~Title 68 of the Oklahoma Statutes~~ this title, any county of this
9 state with a population of more than three hundred thousand
10 (300,000) according to the latest Federal Decennial Census may levy
11 a sales tax of not to exceed one percent (1%) upon the gross
12 proceeds or gross receipts derived from all sales or services in the
13 county upon which a consumer's sales tax is levied by the state,
14 except as provided in ~~subsection (F)~~ paragraph 8 of Section 1357 of
15 ~~Title 68 of the Oklahoma Statutes~~ this title and Section 2 of this
16 act, subject to the following conditions:

17 1. The proceeds of such sales tax and the interest thereon
18 shall be used solely for the purpose of development of facilities
19 for lease or conveyance to the government of the United States and
20 any necessary infrastructure changes or improvements directly
21 related to such facilities located within the county. The board of
22 county commissioners of any county that has approved the imposition
23 of a sales tax pursuant to this section may not commence the
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1 collection of any such sales tax until an agreement to locate such
2 facility within the county is reached;

3 2. Before a sales tax may be levied by the county, the
4 imposition of the tax shall first be approved by a majority of the
5 registered voters of the county voting thereon at a special election
6 called by resolution of the board of county commissioners;

7 3. The monies collected pursuant to the provisions of this
8 section shall only be expended by the board of county commissioners
9 to finance the construction of the facility and any necessary
10 infrastructure changes or improvements directly related to such
11 facility; and

12 4. Such sales tax can only be imposed for a period not to
13 exceed three (3) years.

14 SECTION 8. AMENDATORY 68 O.S. 2001, Section 1370.5, is
15 amended to read as follows:

16 Section 1370.5 A. Notwithstanding the provisions of Section
17 1370 of ~~Title 68 of the Oklahoma Statutes~~ this title, any county of
18 this state with a population of more than three hundred thousand
19 (300,000) according to the latest Federal Decennial Census may levy
20 a sales tax of not to exceed one percent (1%) upon the gross
21 proceeds or gross receipts derived from all sales or services in the
22 county upon which a consumer's sales tax is levied by the state,
23 except as provided in paragraph ~~6~~ 8 of Section 1357 of ~~Title 68 of~~

24

1 ~~the Oklahoma Statutes~~ this title and Section 2 of this act, subject
2 to the following conditions:

3 1. The proceeds of such sales tax shall be used solely for the
4 purpose of funding one or more economic development projects;

5 2. Before a sales tax may be levied by the county, the
6 imposition of the tax shall first be approved by a majority of the
7 registered voters of the county voting thereon at a special election
8 called by resolution of the board of county commissioners;

9 3. Such sales tax can only be imposed for a period of not to
10 exceed three (3) years; and

11 4. Any special election called pursuant to this section must be
12 held no later than March 1, 1994.

13 B. The board of county commissioners shall create a limited-
14 purpose fund and deposit therein any revenue generated by any sales
15 tax levied pursuant to the provisions of subsection A of this
16 section. The fund shall be placed in an insured or collateralized
17 interest-bearing account and the interest which accrues to the fund
18 shall be retained in the fund. Monies in the limited-purpose fund
19 shall be expended only as accumulated and only for the purpose
20 specifically described in paragraph 1 of subsection A of this
21 section.

22 C. As used in this section, "economic development project"
23 means any project which the board of county commissioners determines
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1 will promote, enhance or improve economic conditions within the
2 county.

3 SECTION 9. AMENDATORY 68 O.S. 2001, Section 1370.6, is
4 amended to read as follows:

5 Section 1370.6 A. Notwithstanding the provisions of Section
6 1370 of ~~Title 68 of the Oklahoma Statutes~~ this title, any county of
7 this state with a population of more than three hundred thousand
8 (300,000) according to the latest Federal Decennial Census may levy
9 a sales tax of not to exceed one percent (1%) upon the gross
10 proceeds or gross receipts derived from all sales or services in the
11 county upon which a consumer's sales tax is levied by the state,
12 except as provided in paragraph ~~6~~ 8 of Section 1357 of ~~Title 68 of~~
13 ~~the Oklahoma Statutes~~ this title and Section 2 of this act, subject
14 to the following conditions:

15 1. The proceeds of such sales tax shall be used solely for the
16 purpose of funding one or more projects for new public improvements;

17 2. Before a sales tax may be levied by the county, the
18 imposition of the tax shall first be approved by a majority of the
19 registered voters of the county voting thereon at a special election
20 called by resolution of the board of county commissioners;

21 3. Such sales tax can only be imposed for a period of not to
22 exceed three (3) years; and

23 4. Any special election called pursuant to this section must be
24 held no later than March 1, 1994.

1 B. The board of county commissioners shall create a limited-
2 purpose fund and deposit therein any revenue generated by any sales
3 tax levied pursuant to the provisions of subsection A of this
4 section. The fund shall be placed in an insured interest-bearing
5 account and the interest which accrues to the fund shall be retained
6 in the fund. Monies in the limited-purpose fund shall be expended
7 only as accumulated and only for the purpose specifically described
8 in paragraph 1 of subsection A of this section.

9 C. As used in this section:

10 1. "Projects for new public improvements" means any new and
11 beneficial change, addition, betterment or enhancement of or upon
12 any real property belonging to a public agency, intended to enhance
13 the value, beauty or utility of said property or to adapt it to new
14 or further purposes; and

15 2. "Public agency" means the State of Oklahoma and any county,
16 city, public trust or other public entity specifically created by
17 the statutes of the State of Oklahoma or as a result of statutory
18 authorization contained therein.

19 SECTION 10. AMENDATORY 68 O.S. 2001, Section 1370.7, as
20 last amended by Section 1, Chapter 308, O.S.L. 2006 (68 O.S. Supp.
21 2008, Section 1370.7), is amended to read as follows:

22 Section 1370.7 A. Any combination of cities, towns and
23 counties, by resolution of their governing boards, may jointly
24 create a transportation authority or regional economic development

1 authority pursuant to the provisions of Section 176 of Title 60 of
2 the Oklahoma Statutes for the purpose of planning, financing and
3 constructing transportation or regional economic development
4 projects located within the boundaries of such cities, towns or
5 counties. An authority created pursuant to the provisions of this
6 subsection shall have the powers granted pursuant to the provisions
7 of Section 176 of Title 60 of the Oklahoma Statutes in addition to
8 the powers granted pursuant to the provisions of this section except
9 that no regional economic development authority created pursuant to
10 the provisions of this subsection shall have any power or authority
11 to exercise or to attempt to exercise any powers of eminent domain.
12 The combination of cities, towns and counties creating the authority
13 shall be designated the beneficiary of the authority. The
14 boundaries of the authority shall be coterminous with the boundaries
15 of the cities, towns or counties creating the authority.

16 B. Any transportation authority or regional economic
17 development authority created pursuant to the provisions of
18 subsection A of this section may levy a sales tax of not to exceed
19 two percent (2%) upon the gross proceeds or gross receipts derived
20 from all sales or services in the cities, towns and counties
21 comprising the authority upon which a consumer's sales tax is levied
22 by this state. Before a sales tax may be levied by the authority,
23 the imposition of the tax shall first be approved by a majority of
24 the registered voters within the boundaries of each of the cities,

1 towns and counties comprising the authority voting thereon at a
2 special election jointly called by the governing boards of the
3 cities, towns and counties comprising the authority. Provided, if a
4 majority of the registered voters of an authority voting fail to
5 approve such a tax, the governing boards of such cities, towns and
6 counties shall not jointly call another special election for such
7 purpose for at least six (6) months. Any sales tax approved by the
8 registered voters of an authority shall be applicable only when the
9 point of sale is within the boundaries or limits of the authority.

10 C. All items that are exempt from the state sales tax shall be
11 exempt from any sales tax levied pursuant to the provisions of this
12 section; however, this subsection shall not apply to the tax rate
13 set forth in Section 2 of this act.

14 D. Any sales tax which may be levied pursuant to the provisions
15 of this section shall be designated for the purposes of planning,
16 financing and constructing transportation or regional economic
17 development projects within the boundaries of the authority. The
18 authority shall identify the purpose of the sales tax when it is
19 presented to the voters pursuant to the provisions of this section.
20 The proceeds of any sales tax levied by an authority shall be used
21 only for the purposes for which the sales tax was designated.

22 E. The authority shall identify the specific duration of the
23 tax when it is presented to the voters pursuant to the provisions of
24 this section and shall include specific language in the ballot title

1 disclosing the duration of the tax. A levy by a transportation
2 authority or a regional economic development authority shall have a
3 maximum duration of thirty (30) years if the proceeds from the tax
4 are pledged to the repayment of indebtedness and a maximum duration
5 of twenty (20) years if the proceeds from the tax are to be used for
6 expenditures other than the repayment of indebtedness.

7 F. An authority created pursuant to the provisions of
8 subsection A of this section may utilize the provisions of the Local
9 Development Act as it relates to the financing of such
10 transportation or regional economic development projects.

11 G. An authority created pursuant to the provisions of
12 subsection A of this section shall be dissolved:

13 1. At such time as the planning, financing and constructing of
14 the transportation or regional economic development project within
15 the boundaries of the authority is completed; and

16 2. At such time as the revenue collected from any taxes levied
17 by the authority is sufficient for payment of any and all expenses
18 incurred by the authority in the planning, financing and
19 constructing of a transportation or regional economic development
20 project.

21 H. If the proceeds of any tax levied by an authority pursuant
22 to this section are pledged for the purpose of retiring indebtedness
23 incurred for the specific purpose for which the tax is imposed, the
24 tax shall not be repealed until such time as the indebtedness is

1 retired. In no event shall the life of the tax be extended beyond
2 the duration approved by the voters of the authority.

3 I. If the revenue collected from any taxes levied by the
4 authority exceeds the amount necessary for payment of any and all
5 expenses incurred by the authority in the planning, financing and
6 constructing of transportation or regional economic development
7 projects, the excess funds shall be apportioned to the general funds
8 of the cities, towns and counties comprising the authority in
9 proportion to the population of each city, town and county.

10 J. A transportation authority created pursuant to the
11 provisions of subsection A of this section may provide for the
12 financing of a toll bridge utilizing any revenue measures available
13 pursuant to subsections A through I of this section in combination
14 with revenue derived from toll charges. Such combination financing
15 shall be fully described in the resolution of the transportation
16 authority which authorizes the construction of such toll bridge.
17 The resolution shall set out minimum and maximum percentages of the
18 total debt which shall be retired utilizing revenue received from
19 toll charges.

20 SECTION 11. AMENDATORY 68 O.S. 2001, Section 1370.8, as
21 amended by Section 2, Chapter 103, O.S.L. 2004 (68 O.S. Supp. 2008,
22 Section 1370.8), is amended to read as follows:

23 Section 1370.8 A. Any combination of cities, towns and
24 counties, by resolution of their governing boards, may jointly

1 create a hospital authority pursuant to the provisions of Section
2 176 of Title 60 of the Oklahoma Statutes for the purpose of
3 planning, financing and constructing hospitals or related medical
4 facilities located within the boundaries of such cities, towns or
5 counties. An authority created pursuant to the provisions of this
6 subsection shall have the powers granted pursuant to the provisions
7 of Section 176 of Title 60 of the Oklahoma Statutes in addition to
8 the powers granted pursuant to the provisions of this section. The
9 combination of cities, towns and counties creating the authority
10 shall be designated the beneficiary of the authority. The
11 boundaries of the authority shall be coterminous with the boundaries
12 of the cities, towns or counties creating the authority.

13 B. Any hospital authority created pursuant to the provisions of
14 subsection A of this section may levy a sales tax of not to exceed
15 two percent (2%) upon the gross proceeds or gross receipts derived
16 from all sales or services in the cities, towns and counties
17 comprising the authority upon which a consumer's sales tax is levied
18 by this state. Before a sales tax may be levied by the authority,
19 the imposition of the tax shall first be approved by a majority of
20 the registered voters within the boundaries of each of the cities,
21 towns and counties comprising the authority voting thereon at a
22 special election jointly called by the governing boards of the
23 cities, towns and counties comprising the authority. Provided, if a
24 majority of the registered voters of an authority voting fail to

1 approve such a tax, the governing boards of such cities, towns and
2 counties shall not jointly call another special election for such
3 purpose for at least six (6) months. Any sales tax approved by the
4 registered voters of an authority shall be applicable only when the
5 point of sale is within the boundaries or limits of the authority.

6 C. All items that are exempt from the state sales tax shall be
7 exempt from any sales tax levied pursuant to the provisions of this
8 section; however, this subsection shall not apply to the tax rate
9 set forth in Section 2 of this act.

10 D. Any sales tax which may be levied pursuant to the provisions
11 of this section shall be designated for the purposes of planning,
12 financing and constructing hospitals or related medical facilities
13 within the boundaries of the authority. The authority shall
14 identify the purpose of the sales tax when it is presented to the
15 voters pursuant to the provisions of this section. The proceeds of
16 any sales tax levied by an authority shall be used only for the
17 purposes for which the sales tax was designated.

18 E. The authority shall identify the duration of the tax when it
19 is presented to the voters pursuant to the provisions of this
20 section.

21 F. An authority created pursuant to the provisions of
22 subsection A of this section may utilize the provisions of the Local
23 Development Act as it relates to the financing of such hospitals or
24 related medical facilities.

1 G. An authority created pursuant to the provisions of
2 subsection A of this section shall be dissolved:

3 1. At such time as the planning, financing and constructing of
4 the hospitals or related medical facilities within the boundaries of
5 the authority is completed; and

6 2. At such time as the revenue collected from any taxes levied
7 by the authority is sufficient for payment of any and all expenses
8 incurred by the authority in the planning, financing and
9 constructing of a hospital or related medical facility.

10 H. If the proceeds of any tax levied by an authority pursuant
11 to this section are pledged for the purpose of retiring indebtedness
12 incurred for the specific purpose for which the tax is imposed, the
13 tax shall not be repealed until such time as the indebtedness is
14 retired. Notwithstanding any other provisions of law, any county or
15 hospital authority that has approved a sales tax for the support and
16 operation of a county hospital may continue to collect such tax if
17 such hospital is subsequently sold. Such collection shall only
18 continue if the county or hospital authority remains indebted for
19 the support and operation of such hospital and only until the debt
20 is repaid or for the stated term of the tax, whichever period is
21 shorter. In no event shall the life of the tax be extended beyond
22 the duration approved by the voters of the authority.

23 I. If the revenue collected from any taxes levied by the
24 authority exceeds the amount necessary for payment of any and all

1 expenses incurred by the authority in the planning, financing and
2 constructing of hospitals or related medical facilities, the excess
3 funds shall be apportioned to the general funds of the cities, towns
4 and counties comprising the authority in proportion to the
5 population of each city, town and county.

6 J. If the construction, support, or operation of a hospital is
7 funded through the levy of a sales tax by a county or hospital
8 authority pursuant to this section and such hospital is subsequently
9 sold, the county or hospital authority levying the tax may dissolve
10 the governing board of such hospital at the time of the sale. When
11 the sale of the hospital and dissolution of any governing board is
12 final, the county or hospital authority is thereby relieved of any
13 liability for the operation of such hospital.

14 SECTION 12. AMENDATORY 68 O.S. 2001, Section 2701, as
15 last amended by Section 6, Chapter 136, O.S.L. 2007 (68 O.S. Supp.
16 2008, Section 2701), is amended to read as follows:

17 Section 2701. A. Any incorporated city or town in this state
18 is hereby authorized to assess, levy, and collect taxes for general
19 and special purposes of municipal government as the Legislature may
20 levy and collect for purposes of state government, subject to the
21 provisions of subsection F of this section and except as provided in
22 Section 2 of this act, except ad valorem property taxes. Provided:

23 1. Taxes shall be uniform upon the same class subjects, and any
24 tax, charge, or fee levied upon or measured by income or receipts

1 from the sale of products or services shall be uniform upon all
2 classes of taxpayers;

3 2. Motor vehicles may be taxed by the city or town only when
4 such vehicles are primarily used or located in such city or town for
5 a period of time longer than six (6) months of a taxable year;

6 3. The provisions of this section shall not be construed to
7 authorize imposition of any tax upon persons, firms, or corporations
8 exempted from other taxation under the provisions of Sections 348.1,
9 624 and 321 of Title 36 of the Oklahoma Statutes, by reason of
10 payment of taxes imposed under such sections;

11 4. Cooperatives and communications companies are hereby
12 authorized to pass on to their subscribers in the incorporated city
13 or town involved, the amount of any special municipal fee, charge or
14 tax hereafter assessed or levied on or collected from such
15 cooperatives or communications companies;

16 5. No earnings, payroll or income taxes may be levied on
17 nonresidents of the cities or towns levying such tax;

18 6. The governing body of any city or town shall be prohibited
19 from proposing taxing ordinances more often than three times in any
20 calendar year, or twice in any six-month period; and

21 7. Any revenues derived from a tax authorized by this
22 subsection not dedicated to a limited purpose shall be deposited in
23 the municipal general fund.

24

1 B. A sales tax authorized in subsection A of this section may
2 be levied for limited purposes specified in the ordinance levying
3 the tax. Such ordinance shall be submitted to the voters for
4 approval as provided in Section 2705 of this title. Any sales tax
5 levied or any change in the rate of a sales tax levied pursuant to
6 the provisions of this section shall become effective on the first
7 day of the calendar quarter following approval by the voters of the
8 city or town unless another effective date, which shall also be on
9 the first day of a calendar quarter, is specified in the ordinance
10 levying the sales tax or changing the rate of sales tax. Such
11 ordinance shall describe with specificity the projects or
12 expenditures for which the limited-purpose tax levy would be made.
13 The municipal governing body shall create a limited-purpose fund and
14 deposit therein any revenue generated by any tax levied pursuant to
15 this subsection. Money in the fund shall be accumulated from year
16 to year. The fund shall be placed in an insured interest-bearing
17 account and the interest which accrues on the fund shall be retained
18 in the fund. The fund shall be nonfiscal and shall not be
19 considered in computing any levy when the municipality makes its
20 estimate to the excise board for needed appropriations. Money in
21 the limited-purpose tax fund shall be expended only as accumulated
22 and only for the purposes specifically described in the taxing
23 ordinance as approved by the voters.

24

1 C. The Oklahoma Tax Commission shall give notice to all vendors
2 of a rate change at least sixty (60) days prior to the effective
3 date of the rate change. Provided, for purchases from printed
4 catalogs wherein the purchaser computed the tax based upon local tax
5 rates published in the catalog, the rate change shall not be
6 effective until the first day of a calendar quarter after a minimum
7 of one hundred twenty (120) days' notice to vendors. Failure to
8 give notice as required by this section shall delay the effective
9 date of the rate change to the first day of the next calendar
10 quarter.

11 D. The change in the boundary of a municipality shall be
12 effective, for sales and use tax purposes only, on the first day of
13 a calendar quarter after a minimum of sixty (60) days' notice to
14 vendors.

15 E. If the proceeds of any sales tax levied by a municipality
16 pursuant to subsection B of this section are being used by the
17 municipality for the purpose of retiring indebtedness incurred by
18 the municipality or by a public trust of which the municipality is a
19 beneficiary for the specific purpose for which the sales tax was
20 imposed, the sales tax shall not be repealed until such time as the
21 indebtedness is retired. However, in no event shall the life of the
22 tax be extended beyond the duration approved by the voters of the
23 municipality. The provisions of this subsection shall apply to all
24 sales tax levies imposed by a municipality and being used by the

1 municipality for the purposes set forth in this subsection prior to
2 or after July 1, 1995.

3 F. The sale of an article of clothing or footwear designed to
4 be worn on or about the human body shall be exempt from the sales
5 tax imposed by any incorporated city or town, in accordance with and
6 to the extent set forth in Section ~~3~~ 1357.10 of this ~~act~~ title.

7 SECTION 13. AMENDATORY 68 O.S. 2001, Section 5011, as
8 amended by Section 15, Chapter 322, O.S.L. 2004 (68 O.S. Supp. 2008,
9 Section 5011), is amended to read as follows:

10 Section 5011. A. Except as otherwise provided by this section,
11 beginning with the calendar year 1990 and for each calendar year
12 through 1998, and for calendar year 2003, any individual who is a
13 resident of and is domiciled in this state during the entire
14 calendar year for which the filing is made and whose gross household
15 income for such year does not exceed Twelve Thousand Dollars
16 (\$12,000.00) may file a claim for sales tax relief.

17 B. For calendar years 1999, 2002 and 2004, any individual who
18 is a resident of and is domiciled in this state during the entire
19 calendar year for which the filing is made may file a claim for
20 sales tax relief if the gross household income for such year does
21 not exceed the following amounts:

22 1. For an individual not subject to the provisions of paragraph
23 2 of this subsection and claiming no allowable personal exemption
24 other than the allowable personal exemption for that individual or

1 the spouse of that individual, Fifteen Thousand Dollars
2 (\$15,000.00); or

3 2. For an individual claiming one or more allowable personal
4 exemptions other than the allowable personal exemption for that
5 individual or the spouse of that individual, an individual with a
6 physical disability constituting a substantial handicap to
7 employment, or an individual who is sixty-five (65) years of age or
8 older at the close of the tax year, Thirty Thousand Dollars
9 (\$30,000.00).

10 C. For calendar years 2000, 2001, 2005 and following, an
11 individual who is a resident of and is domiciled in this state
12 during the entire calendar year for which the filing is made may
13 file a claim for sales tax relief if the gross household income for
14 such year does not exceed the following amounts:

15 1. For an individual not subject to the provisions of paragraph
16 2 of this subsection and claiming no allowable personal exemption
17 other than the allowable personal exemption for that individual or
18 the spouse of that individual, Twenty Thousand Dollars (\$20,000.00);
19 or

20 2. For an individual claiming one or more allowable personal
21 exemptions other than the allowable personal exemption for that
22 individual or the spouse of that individual, an individual with a
23 physical disability constituting a substantial handicap to
24 employment, or an individual who is sixty-five (65) years of age or

1 older at the close of the tax year, Fifty Thousand Dollars
2 (\$50,000.00).

3 D. For calendar years 2010 and following, an individual who is
4 a resident of and is domiciled in this state during the entire
5 calendar year for which the filing is made may file a claim for
6 fifty percent (50%) of the amount of sales tax relief for such years
7 that the gross household income of the individual meets the
8 following requirements:

9 1. For an individual not subject to the provisions of paragraph
10 2 of this subsection and claiming no allowable personal exemption
11 other than the allowable personal exemption for that individual or
12 the spouse of that individual with a gross household income that is
13 greater than Twenty Thousand Dollars (\$20,000.00) and less than
14 Thirty Thousand Dollars (\$30,000.00); or

15 2. For an individual claiming one or more allowable personal
16 exemptions other than the allowable personal exemption for that
17 individual or the spouse of that individual, an individual with a
18 physical disability constituting a substantial handicap to
19 employment, or an individual who is sixty-five (65) years of age or
20 older at the close of the tax year, with a gross household income
21 that is greater than Fifty Thousand Dollars (\$50,000.00) and less
22 than Sixty Thousand Dollars (\$60,000.00).

23 E. The amount of the claim filed pursuant to the Sales Tax
24 Relief Act shall be ~~Ferty Dollars (\$40.00)~~ Sixty Dollars (\$60.00)

1 multiplied by the number of allowable personal exemptions. As used
2 in the Sales Tax Relief Act, "allowable personal exemption" means a
3 personal exemption to which the taxpayer would be entitled pursuant
4 to the provisions of the Oklahoma Income Tax Act, except for:

5 1. The exemptions such taxpayer would be entitled to pursuant
6 to Section 2358 of this title if such taxpayer or spouse is blind or
7 sixty-five (65) years of age or older at the close of the tax year;

8 2. An exemption for a person convicted of a felony if during
9 all or any part of the calendar year for which the claim is filed
10 such person was an inmate in the custody of the Department of
11 Corrections; or

12 3. An exemption for a person if during all or any part of the
13 calendar year for which the claim is filed such person resided
14 outside of this state.

15 ~~E.~~ F. If the Consumer Price Index - All Urban Consumers
16 produced by the Bureau of Labor Statistics of the United States
17 Department of Labor (CPI-U) increases for calendar years 2010 and
18 following, then the following year the income limitations provided
19 in subsections C and D of this section shall be adjusted to reflect
20 the annual rate of increase in the index.

21 G. A person convicted of a felony shall not be permitted to
22 file a claim for sales tax relief pursuant to the provisions of
23 Sections 5010 through 5016 of this title for the period of time
24 during which the person is an inmate in the custody of the

1 Department of Corrections. Such period of time shall include the
2 entire calendar year if the person is in the custody of the
3 Department of Corrections during any part of the calendar year. The
4 provisions of this subsection shall not prohibit all other members
5 of the household of an inmate from filing a claim based upon the
6 personal exemptions to which the household members would be entitled
7 pursuant to the provisions of the Oklahoma Income Tax Act.

8 ~~F.~~ H. The Department of Corrections shall withhold up to fifty
9 percent (50%) of any money inmates receive for claims made pursuant
10 to the Sales Tax Relief Act prior to September 1, 1991, for costs of
11 incarceration.

12 ~~G.~~ I. For purposes of Section 139.105 of Title 17 of the
13 Oklahoma Statutes, the gross household income of any individual who
14 may file a claim for sales tax relief shall not exceed Twelve
15 Thousand Dollars (\$12,000.00).

16 SECTION 14. This act shall become effective July 1, 2009.

17 SECTION 15. It being immediately necessary for the preservation
18 of the public peace, health and safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval

21

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